Notice of Allowability	Application No.	Applicant(s)		
	10/720,378	SEKIKAWA ET AL.		
	Examiner	Art Unit		
	Steven H. Rao	2814		
The MAILING DATE of this communication appears on the cover sheet with the correspondence address All claims being allowable, PROSECUTION ON THE MERITS IS (OR REMAINS) CLOSED in this application. If not included herewith (or previously mailed), a Notice of Allowance (PTOL-85) or other appropriate communication will be mailed in due course. THIS NOTICE OF ALLOWABILITY IS NOT A GRANT OF PATENT RIGHTS. This application is subject to withdrawal from issue at the initiative of the Office or upon petition by the applicant. See 37 CFR 1.313 and MPEP 1308.				
1. This communication is responsive to <u>06/08/2006</u> .				
2. The allowed claim(s) is/are <u>6-11</u> .				
 3. Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f). a) All b) Some* c) None of the: Certified copies of the priority documents have been received. Certified copies of the priority documents have been received in Application No. 09/925,628. Copies of the certified copies of the priority documents have been received in this national stage application from the International Bureau (PCT Rule 17.2(a)). * Certified copies not received: 				
Applicant has THREE MONTHS FROM THE "MAILING DATE" of this communication to file a reply complying with the requirements noted below. Failure to timely comply will result in ABANDONMENT of this application. THIS THREE-MONTH PERIOD IS NOT EXTENDABLE.				
4. A SUBSTITUTE OATH OR DECLARATION must be submitted. Note the attached EXAMINER'S AMENDMENT or NOTICE OF INFORMAL PATENT APPLICATION (PTO-152) which gives reason(s) why the oath or declaration is deficient.				
5. CORRECTED DRAWINGS (as "replacement sheets") must be submitted.				
(a) 🔲 including changes required by the Notice of Draftsperson's Patent Drawing Review (PTO-948) attached				
1) hereto or 2) to Paper No./Mail Date				
(b) ☐ including changes required by the attached Examiner's Amendment / Comment or in the Office action of Paper No./Mail Date				
Identifying indicia such as the application number (see 37 CFR 1.84(c)) should be written on the drawings in the front (not the back) of each sheet. Replacement sheet(s) should be labeled as such in the header according to 37 CFR 1.121(d).				
6. DEPOSIT OF and/or INFORMATION about the deposit of BIOLOGICAL MATERIAL must be submitted. Note the attached Examiner's comment regarding REQUIREMENT FOR THE DEPOSIT OF BIOLOGICAL MATERIAL.				
Attachment(s)				
 Notice of References Cited (PTO-892) Notice of Draftperson's Patent Drawing Review (PTO-948) 	5. ☐ Notice of Informal P.6. ☐ Interview Summary	,	J-152)	
3. ☐ Information Disclosure Statements (PTO-1449 or PTO/SB/0	Paper No./Mail Dat	e		
Paper No./Mail Date	_		wonee	
4. Examiner's Comment Regarding Requirement for Deposit of Biological Material		8. Examiner's Statement of Reasons for Allowance		
	9. Other			

Response to Amendment

Applicants' amendment filed on June 05, 2006 has been entered and forwarded to the Examiner on June 08. 2006.

Therefore claims 6 and 7 as amended by the amendment and claims 8 to 11 as previously recited are currently pending in the Application.

Claims 1 to 5 were previously cancelled.

Allowable Subject Matter

Claims 6-11 are allowed.

The following is an examiner's statement of reasons for allowance:

The prior art taken either singularly or in combination fails to anticipate or fairly suggest the limitation of the dependent claims, in such manner that a rejection under 35 U.S.C. 102 or 103 would be proper. The applied prior art fails to teach a combination of all the claimed features as presented in independent claims (6 and 7), which include in a method of manufacturing an insulated gate semiconductor device, comprising the steps of: forming a first gate oxide film on a semiconductor substrate of a first conductivity type; then forming a first silicon layer on the first gate oxide film; and further forming an oxidation protection film having a predetermined pattern on the first silicon layer; then forming a field oxidation film and a second gate oxide film through selective oxidation by using the oxidation protection film as a mask, the second gate oxide film being in contact with the first gate oxide film; and further forming a second silicon layer covering the first silicon layer remaining after the selective oxidation, the second gate

oxide film and the field oxidation film after removing the oxidation protection film; further isolating a portion of the second silicon layer by etching so that the isolated portion of the second silicon layer covers at least part of the second gate oxide film and a portion of the remaining first silicon layer; and forming a source layer or a drain layer which is of a second conductivity type wherein the formation of the field oxidation film and the second gate oxide film is always performed after the formation of the first silicon layer, and the formation of the second silicon layer is always performed after the formation of the field oxidation film and the second gate oxide film. (emphasis supplied), the prior art specifically does teach/describe the specifically recited order of performing the method steps stated in claims 6 and 7, which specific order is argued by the Applicants' to provide the unexpected results of an improved flatness of an insulating film (citing their specification page 8 line 33 to specification page 9 line 5) as stated in Applicants' response of November 11, 2005 in page 7 therein. Further the parent case is now USP No. 6,690,070.

Any comments considered necessary by applicant must be submitted no later than the payment of the issue fee and, to avoid processing delays, should preferably accompany the issue fee. Such submissions should be clearly labeled "Comments on Statement of Reasons for Allowance."

Steven H. Rao

Patent Examiner

July 06, 2006.

KONG PHAM PRIMARY EXAMINER